

2015

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of

City of Ransom

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
Computation to Determine Limit for 2015			2		
Allocation of MVT, RVT, and 16/20M Veh Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Computation to Determine State Library Grant			7		
Fund	K.S.A.				
General	12-101a	8	202,279	108,826	91.547
Library	12-1220	9	6,225	4,755	4.000
Special Highway		10	9,584		
Water Utility		10	142,348		
Sewer Utility		11	40,500		
Non-Budgeted Funds		12			
Totals		XXXXXX	400,936	113,581	95.547
Notice of the vote to adopt required to be published and attached to the budget?				Yes	County Clerk's Use Only
Budget Summary		13			1,188,739
Neighborhood Revitalization		14			Nov 1, 2014 Total Assessed Valuation

Assisted by:

Adams, Brown, Beran & Ball, Chtd.
Certified Public Accountants

Address:

PO BOX 393

Ness City, KS 67560

Email:

www.abbb.com

Date Attested: August 22, 2014

Bruce S. Ken
County Clerk

Mark Horckem
Bob J. J. J.
Greg J. J.

Governing Body

City of Ransom

2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 97,056
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 97,056

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014 :	+	497
5. Increase in personal property for 2014 :		
5a. Personal property 2014	+	32,438
5b. Personal property 2013	-	32,766
5c. Increase in personal property (5a minus 5b)	+	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2014 :		
6a. Real estate	+	0
6b. State assessed	+	0
6c. New improvements	-	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2014 :	+	0
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		497
9. Total estimated valuation July 1, 2014		1,188,649
10. Total valuation less valuation adjustment (9 minus 8)		1,188,152
11. Factor for increase (8 divided by 10)		0.00042
12. Amount of increase (11 times 3)	+ \$	41
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	97,097
14. Debt service levy in this 2015 budget		0
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		97,097
16. Consumer Price Index for all urban consumers for calendar year 2013		1.50%
17. Consumer Price Index adjustment (3 times 16)	\$	1,456
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$	98,553

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18
ou must publish notice of vote by the governing body to adopt such budget in the official county newspaper and
attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Ransom

2015

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	92,903	17,724	440	1,362
Library	4,153	792	20	61
TOTAL	97,056	18,516	460	1,423

County Treas Motor Vehicle Estimate 18,516

County Treasurers Recreational Vehicle Estimate 460

County Treasurers 16/20M Vehicle Estimate 1,423

Motor Vehicle Factor 0.19078

Recreational Vehicle Factor 0.00474

16/20 Vehicle Factor 0.01466

City of Ransom

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Water Utility	Water Reserve	7,000	10,000	10,000	12-825d
General	Capital Improvement	4,000	4,000	20,000	12-1,118
General	Equipment Reserve	10,000	10,000	15,000	12-1,117
Sewer	Sewer Depr Reserve	5,000	10,000	10,000	12-825d
	Totals	26,000	34,000	55,000	
	Adjustments*				
	Adjusted Totals	26,000	34,000	55,000	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE	9/1/2004	8/1/2026	3.90	853,670	625,003	2/1	2/1	12,188	18,686	11,452	19,422
						8/1	8/1	11,823	19,051	11,073	19,801
Total Other					625,003			24,011	37,737	22,525	39,223
Total Indebtedness					625,003			24,011	37,737	22,525	39,223

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2015

Library found in: City of Ransom
Ness County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2014</u>	<u>2015</u>
Ad Valorem Tax	\$4,153	\$4,755
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$651	\$792
Recreational Vehicle Tax	\$15	\$20
16/20M Vehicle Tax	\$54	\$61
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$4,873	\$5,628
Difference in Total Taxes:	\$755	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,038,010	\$1,188,649
Did Assessed Valuation Decrease?	No	
Levy Rate	4.001	4.000
Difference in Levy Rate:	(0.001)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Ransom

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	63,169	93,021	57,944
Receipts:			
Ad Valorem Tax	89,146	92,903	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,917		
Motor Vehicle Tax	21,127	15,618	17,724
Recreational Vehicle Tax	461	372	440
16/20M Vehicle Tax	1,451	1,299	1,362
Gross Earning (Intangible) Tax	3,169	2,178	2,468
LAVTR			0
City and County Revenue Sharing			0
Federal Aid	1,215		
Compensating Use Tax	1,794	1,000	1,000
Local Sales Tax	15,909	10,000	10,000
Licenses and Franchise Taxes	1,566	1,150	1,150
Nevada Township	2,611	1,500	1,500
Interest on Idle Funds	761	2,000	2,000
Miscellaneous	8,341		
Does miscellaneous exceed 10% of Total R			
Total Receipts	152,468	128,020	37,643
Resources Available:	215,637	221,041	95,587
Expenditures:			
Personal Services	66,635	67,000	68,000
Commodities	25,918	55,200	60,000
Fire Department	1,120	6,000	7,000
Capital Outlay	2,360	3,000	13,000
Employee Benefits	3,540	9,000	10,000
Library Allocation	7,100	7,310	7,900
Transfer to Capital Improvement	4,000	4,000	20,000
Transfer to Equipment Reserve	10,000	10,000	15,000
Neighborhood Revitalization Rebate	1,943	1,587	1,379
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	122,616	163,097	202,279
Unencumbered Cash Balance Dec 31	93,021	57,944	xxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	158,071	163,097	202,279
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			202,279
Tax Required			106,692
Delinquent Comp Rate: 2.0%			2,134
Amount of 2014 Ad Valorem Tax			108,826

City of Ransom

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	351	977	690
Receipts:			
Ad Valorem Tax	3,716	4,153	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	275	0	
Motor Vehicle Tax	887	651	792
Recreational Vehicle Tax	20	15	20
16/20M Vehicle Tax	98	54	61
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,996	4,873	873
Resources Available:	5,347	5,850	1,563
Expenditures:			
Appropriations	4,289	5,089	6,165
Neighborhood Revitalization Rebate	81	71	60
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,370	5,160	6,225
Unencumbered Cash Balance Dec 31	977	690	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	5,006	5,160	6,225
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		6,225
	Tax Required		4,662
Delinquent Comp Rate:	2.0%		93
Amount of 2014 Ad Valorem Tax			4,755

Qualifies for

City of Ransom

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	7,090	9,304	2,154
Receipts:			
State of Kansas Gas Tax	7,433	7,370	7,430
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	7,433	7,370	7,430
Resources Available:	14,523	16,674	9,584
Expenditures:			
Personal Service	2,500	2,500	5,400
Commodities	2,719	12,020	4,184
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	5,219	14,520	9,584
Unencumbered Cash Balance Dec 31	9,304	2,154	0
2013/2014/2015 Budget Authority Amount	14,485	14,520	9,584

Adopted Budget Water Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	36,366	39,999	27,904
Receipts:			
Charges to Customers	117,877	115,000	115,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	117,877	115,000	115,000
Resources Available:	154,243	154,999	142,904
Expenditures:			
Personal Service	9,000	9,000	21,000
Contractual	0	8,500	10,000
Commodities	12,306	12,847	13,600
Refuse	24,190	25,000	26,000
KDHE Loan Payments	61,748	61,748	61,748
Transfer to Water Depreciation Reserve	7,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	114,244	127,095	142,348
Unencumbered Cash Balance Dec 31	39,999	27,904	556
2013/2014/2015 Budget Authority Amount	138,095	127,271	142,348

City of Ransom

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	27,567	30,664	15,664
Receipts:			
Charges to Customers	24,360	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	24,360	25,000	25,000
Resources Available:	51,927	55,664	40,664
Expenditures:			
Personal Services	5,000	15,000	13,000
Contractual		3,000	4,000
Commodities	11,263	12,000	13,500
Transfer to Sewer Depreciation	5,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	21,263	40,000	40,500
Unencumbered Cash Balance Dec 31	30,664	15,664	164
2013/2014/2015 Budget Authority Amount	25,000	52,567	40,500

2015

NOTICE OF BUDGET HEARING

The governing body of

City of Ransom

will meet on August 20, 2014 at 7:30 PM at City Building 421 S Vermont, Ransom, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Building 421 S Vermont, Ransom, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	122,616	96.009	163,097	89.501	202,279	108,826	91.554
Library	4,370	4.002	5,160	4.001	6,225	4,755	4.000
Special Highway	5,219		14,520		9,584		
Water Utility	114,244		127,095		142,348		
Sewer Utility	21,263		40,000		40,500		
Non-Budgeted Funds	10,452						
Totals	278,164	100.011	349,872	93.502	400,936	113,581	95.554
Less: Transfers	26,000		34,000		55,000		
Net Expenditure	252,164		315,872		345,936		
Total Tax Levied	97,062		97,056		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	970,514		1,038,010		1,188,649		

Outstanding Indebtedness,

January 1,	2012	2013	2014
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	696,242	661,310	625,003
Lease Purchase Principal	18,093	9,653	458
Total	714,335	670,963	625,461

*Tax rates are expressed in mills

Denice Flax

City Official Title: City Clerk

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General	107,419	90.371	1,379
Debt Service			
Library	4,694	3.949	60
TOTAL	112,113	94.320	1,439

2014 July 1 Valuation: 1,188,649Valuation Factor: 1,188.649Neighborhood Revitalization Subj to Rebate: 15,257Neighborhood Revitalization factor: 15.257

**This information comes from the 2015 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Sample Notice of Vote Publication**Notice of Vote - City of Ransom**

In adopting the 2015 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2014 budget, adjusted by the 2013 CPI for all urban consumers. 4 members voted in favor of the budget and 0 members voted against the budget.

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FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	122,616	96.009	163,097	89.501	202,279	108,826	91.554
Library	4,370	4.002	5,160	4.001	6,225	4,755	4.000
Special Highway	5,219		14,520		9,584		
Water Utility	114,244		127,095		142,348		
Sewer Utility	21,263		40,000		40,500		
Non-Budgeted Funds	10,452						
Totals	278,164	100.011	349,872	93.502	400,936	113,581	95.554
Less: Transfers	26,000		34,000		55,000		
Net Expenditure	252,164		315,872		345,936		
Total Tax Levied	97,062		97,056		xxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	970,514		1,038,010		1,188,649		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

*Tax rates are expressed in mills

2012
0
0
696,242
18,093
714,335

2013
0
0
661,310
9,653
670,963

2014
0
0
625,003
458
625,461

Denice Flax

Denice M. Flax

City Official Title: City Clerk